

June 20, 2006

Ms. Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

RE: Berkshire Gas Company, D.T.E. 06-27

Dear Ms. Cottrell:

Enclosed please find an original and three copies of the Attorney General's Opposition together the Certificate of Service.

Very truly yours,

Jamie M. Tosches
Assistant Attorney General

enclosure

cc: John J. Keene, Jr., Esq., Hearing Officer
Service List

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

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Berkshire Gas Company)	
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CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding, dated at Boston this 20th day of June, 2006.

Jamie M. Tosches
Assistant Attorney General
Office of the Attorney General
Utilities Division
One Ashburton Place
Boston, MA 02108
(617) 727-2200